

SCHEDULE E -- CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name and mailing address, including zip code, and account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Repeat this total also on the Summary of Schedules.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(2).

☒ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$4,650* per person earned within 90 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(3).

☒ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$4000* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(5).

☐ **Deposits by individuals**

Claims of individuals up to \$1,800* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(6).

☐ **Alimony, Maintenance, or Support**

Claims of a spouse, former spouse, or child of the debtor for alimony, maintenance, or support, to the extent provided in 11 U.S.C. § 507(a)(7).

☒ **Taxes and Certain Other Debts Owed to Governmental Units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to Maintain the Capital of an Insured Depository Institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

*Amounts are subject to adjustment.

SCHEDULE E -- CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

Wages - § 507(a)(3)

Benefits - § 507(a)(4)

Taxes - § 507(a)(8)

TYPE OF PRIORITY

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	"H" "W" or J O I N T	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
4 All Seasons, Inc. ² P. O. Box 1946 Pleasanton, CA 94566			sales commissions			X	\$347.05	\$347.05
Alabama Dept. of Revenue ³ P. O. Box 831199 Birmingham, AL 35283-1199			withholding taxes			X	\$66,371.10	\$66,371.10
Alabama Dept. of Revenue ¹ P. O. Box 831199 Birmingham, AL 35283-1199			sales tax			X	\$9,787.04	\$9,787.04
Alabama Dept. of Revenue ¹ P. O. Box 831199 Birmingham, AL 35283-1199			use tax			X	\$408.16	\$408.16
Alabama Dept. of Revenue ¹ City of Wadley P. O. Box 831199 Birmingham, AL 35283-1199			sales tax			X	\$3,396.30	\$3,396.30
Alabama Dept. of Revenue P. O. Box 327480 Montgomery, AL 36132-7480			withholding tax			X	\$1.00	\$1.00

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Alabama Dept. of Revenue P. O. Box 327431 Montgomery, AL 36132-7431			business privilege tax			X	\$1.00	\$1.00
Alabama Dept. of Industrial Relations 649 Monroe Street Montgomery, AL 36131-4220			unemployment tax			X	\$1.00	\$1.00
Andrew Eckmayer d/b/a ² E & Company 7317 Southern Oak Place Maddison, WI 53719			sales commissions			X	\$256.88	\$256.88
Arizona Dept. of Economic Sec. P. O. Box 52027 Phoenix, AZ 85072-2027			unemployment tax			X	\$1.00	\$1.00
Arizona Dept. of Revenue P. O. Box 29009 Phoenix, AZ 85038			withholding tax			X	\$1.00	\$1.00
Arizona Dept. of Revenue P. O. Box 29010 Phoenix, AZ 85038-9010			sales and use tax			X	\$1.00	\$1.00
Banks County Commissioner Attn: Margaret Ausburn P. O. Box 40 Homer, GA 30547			property taxes			X	\$1.00	\$1.00
Birmingham District Tax Office 3460-A 3 rd Avenue South P. O. Box 13156 Birmingham, AL 35202-3158			taxes			X	\$1.00	\$1.00
Brian Windatt ² 2609 Westview Drive #103 North Vancouver BC V7N 4N2 Canada			sales commissions			X	\$186.25	\$186.25

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Carrene Ressa ² Carrene Ressa & Associates 14705 Westbury Road Rockville, MD 20853			sales commissions			X	\$173.41	\$173.41
City of Birmingham ¹ P. O. Box 10566 Birmingham, AL35296-0001			sales tax (Birmingham, AL outlet)			X	\$1,606.51	\$1,606.51
City of Boaz ¹ P. O. Box 1324 Hartselle, AL 35640-1324			sales tax (Boaz, AL outlet)			X	\$651.03	\$651.03
Craig M. Welsh ² 14 Beatrice Lane Old Bethpage, NY 11804			sales commissions			X	\$784.45	\$784.45
Dallas County Tax Collector Tammy Jones King P. O. Box 987 Selma, AL 36702-0987			property taxes			X	\$1.00	\$1.00
David H. Rosen ² 17002 S.E.40th Place Bellevue, WA 98008			sales commissions			X	\$2,716.95	\$2,716.95
Department of Revenue Jefferson County Courthouse Birmingham, AL 35263			taxes			X	\$1.00	\$1.00
Donn Raseman ² 6309 Breckenridge Drive Kalamazoo, MI 49009			sales commissions			X	\$665.09	\$665.09
Ed McGeebey & Associates ² 17755 Mt. Crossman Pioneer, CA 95666			sales commissions			X	\$844.48	\$844.48

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Forrest Dunlap III, Inc. ² 5523 Tamaron Court Dallas, TX 75287			sales commissions			X	\$2,939.50	\$2,939.50
Fred Gilbert DBA Casual ² Resources P.O. Box 118 East Glastonbury, CT 06025			sales commissions			X	\$999.95	\$999.95
General Counsel State Dept. of Industrial Relations Montgomery, AL 36102			taxes			X	\$1.00	\$1.00
Georgia Dept. of Labor P. O. Box 740234 Atlanta, GA 30374-0234			unemployment tax			X	\$1.00	\$1.00
State of Georgia ³ Department of Revenue State Withholding P.O. Box 105296 Atlanta, GA 30348-5296			withholding tax			X	\$1,032.47	\$1,032.47
State of Georgia ¹ Department of Revenue State Withholding P. O. Box 105296 Atlanta, GA 30348-5296			sales & use tax (Commerce, GA outlet)			X	\$4,540.98	\$4,540.98
State of Georgia ¹ Department of Revenue State Withholding P. O. Box 105296 Atlanta, GA 30348-5296			sales & use tax (Dalton, GA outlet)			X	\$2,723.96	\$2,723.96
Glenn Kuopus DBA Koper ² Entertainment 2101 Midway Road, Suit 220 Carrollton, TX 75006			sales commissions			X	\$262.03	\$262.03

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Goll Sales, Ltd. ² 1183 Rue Bayonne Mandeville, LA 70471			sales commissions			X	\$2,172.72	\$2,172.72
GSM Marketing Group, LLC ² 3545 Little Pine Lane Lake Worth, FL 33467			sales commissions			X	\$104.42	\$104.42
Guilford County Tax Collections P. O. Box 3328 Greensboro, NC 27402-3328			property taxes			X	\$1.00	\$1.00
Internal Revenue Service 801 Tom Martin Drive Birmingham, AL 35211			taxes			X	\$1.00	\$1.00
Internal Revenue Service ³ Internal Revenue Service Center Memphis, TN 37501			FICA/withholding			X	\$94,538.25	\$94,538.25
Jack Williams, Tax Collector Room 160 Courthouse Birmingham, AL 35203			property taxes			X	\$1.00	\$1.00
Jefferson County ¹ Department of Revenue P.O Box 830710 Birmingham, AL 35283-0710			use tax			X	\$41.40	\$41.40
Jefferson County ¹ Department of Revenue P.O Box 830710 Birmingham, AL 35283-0710			sales tax			X	\$525.76	\$525.76
Jerry Stroupe, Jr. ² 2017 Little Ridge Circle Birmingham, AL 35242			sales commissions			X	\$2,261.31	\$2,261.31

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John C. Kossler ² d/b/a Summit Partner's 22451 Ridgebrook Mission Viejo, CA 92692			sales commissions			X	\$452.89	\$452.89
John Richardson ² #4 West Park Road Craigfield Ind. Park Selma, AL 36701			sales commissions			X	\$3,084.82	\$3,084.82
Marshall County Tax Collector Joey Masters 424 Blount Avenue, Ste. 124 Guntersville, AL 35976			property taxes			X	\$1.00	\$1.00
Mitch Pearson ² 2535 Pilot Knob Rd., Ste. 126 Mendota Heights, MD 55120			sales commissions			X	\$1,218.13	\$1,218.13
The New England Retirement ³ Services 501 Boylston Boston, MA 02116-3700			401K contributions			X	\$15,540.45	\$16,540.45
Paul Geiseman ² 4620 Rosemead Drive Peoria, IL 61614-5752			sales commissions			X	\$539.29	\$539.29
Peregrine E. Marnets ² 1277 Lenox Park Blvd. Atlanta, GA 30319			sales commissions			X	\$936.47	\$936.47
Randy Godeke, Director P.O. Box 830614 Birmingham, AL 35283-0614			taxes			X	\$1.00	\$1.00
Richard D. Sherwood ² 12719 Deer Run Court Worton, MD 21678			sales commissions			X	\$1,127.37	\$1,127.37

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Robert F. Durden ² P.O. Box 239 Liberty, MO 64068			sales commissions			X	\$1,347.10	\$1,347.10
Ron Feidberg & Sons, Inc. ² 5835 Coolwater Cove Dallas, TX 75252			sales commissions			X	\$1,734.70	\$1,734.70
Sales Tax Division - Tax Trust ¹ P. O. Box 831199 Birmingham, AL 35283-1199			sales and use taxes (Dallas County and Marshall County, Alabama)			X	\$901.85	\$901.85
Southern Furniture Sales ² 1545 Chaparral Place Atlanta, GA 30350-4418			sales commissions			X	\$2,363.86	\$2,363.86
State of Alabama Department of Revenue Montgomery, AL 36102			taxes			X	\$1.00	\$1.00
State Department of Revenue 2024 3 rd Avenue North Birmingham, AL 35203-3302			taxes			X	\$1.00	\$1.00
Tax Collector 103 Jefferson County Courthouse Birmingham, AL 35263			taxes			X	\$1.00	\$1.00
Teresa J. Campbell ² 6105 Brackett Road Williamsburg, MI 49690			sales commissions			X	\$123.96	\$123.96
Teresa Doyle Dean ² 7610 Sweetbriar Road Richmond, VA 23229			sales commissions			X	\$574.13	\$574.13
Trudy Peacock ² 5 Lattimer Place Chiswick London W42VD United Kingdom			sales commissions			X	\$4,434.00	\$4,434.00

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Various Employees ³ Meadowcraft Inc. 4700 Pinson Valley Parkway Birmingham, AL 35215			wages			X	\$58,966.17	\$58,966.17
Whitfield County Tax Collector 300 W. Crawford Street Dalton, GA 30720			property taxes			X	\$1.00	\$1.00
Winford McDonald Revenue Commissioner Randolph County P. O. Box 310 Wedowee, AL 36278			property taxes			X	\$1.00	\$1.00
Yuma County Treasurer Karen Fritz 410 Maiden Lane Yuma, AZ 85364			property taxes - 2001				\$31,086.87	\$31,086.87
Yuma County Treasurer Karen Fritz 410 Maiden Lane Yuma, AZ 85364			2002 property taxes (estimated)	X	X	X	\$100,000.00	\$100,000.00
Total							\$424,444.46	

1. In accordance with the Bankruptcy Court's September 20, 2002 Order Authorizing the Debtor to Pay Certain Pre-Petition Sales and Use Taxes, these taxes have been paid post-petition and are no longer due and owing. Because these claims based upon Sales and Use Taxes have been paid, they have been designated as "disputed."

2. In accordance with the Bankruptcy Court's September 4, 2002 Order Authorizing the Debtor to Pay Certain Pre-Petition Sales Commissions, these sales commissions have been paid post-petition and are no longer due and owing. Because these claims based upon Sales Commissions have been paid, they have been designated as "disputed."

3. In accordance with the Bankruptcy Court's September 4, 2002 Order Authorizing Debtor's Motion for Authorization to Pay Pre-Petition Wages, Salaries and Employee Benefits, these scheduled amounts have been paid post petition and are no longer due and owing. Because these employee related claims and taxes have been paid, they have been designated as "disputed."